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REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1903-1904,

WITH

APPENDICES.

II - 9

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From

R. A. L. MOORE, Esquire, I. C. S.,
Collector of Salt Revenue, Bombay;

To

The Honourable Mr. J. L. JENKINS, M.A., I.C.S.,
Commissioner of Customs, Salt, Opium and Abkári,
Bombay.

Poona, 9th August 1904.

Sir,

INTRODUCTORY.

I have the honour to submit the Annual Report on the Administration of the Salt Department for the year 1903-1904.

Collector's office.

2. I was in charge of the Department throughout the year.

Supervising staff.

3. The Supervising Staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue.

Strength of the Department.

4. During the year under report the changes in the subordinate establishment were as follows:—

Consequent on the reduction of the port of Nágothna from the status of a port to that of a wharf, and on the merging of the sub-ports of Antora and Kherne in the ports of Karanja and Trombay, respectively, as per Government Notifications Nos. 2392 and 2392-*B*, both dated 12th April 1901, the following establishment was reduced:

At Antora—

1 Kárkún on Rs. 30.
1 Peon „ 9 (12 monthly).

At Nágothna—

1 Kárkún on Rs. 30.
1 Peon „ 9 (12 monthly).

At Kherne—

1 Kárkún on Rs. 30.

and the total amount of Rs. 108 available on account of the reduction was utilized in the following manner:

1 Clerk for the office of the Assistant Collector, Thána Range, on Rs. 20.
1 Clerk for the office of the Assistant Collector, Ratnágiri, on Rs. 20.
1 Clerk, Bassein Sarkárkún's office, on Rs. 15.
1 Kárkún, Karanja Barge, on Rs. 20.
1 Kárkún, Nágothna Wharf, on Rs. 15.
2 Peons at Rs. 9 = Rs. 18 also for Karanja Barge, *vide* Government Resolution No. 7013 of 7th October 1903.

Owing to the establishment of the Land Customs Frontier against Káthiáwár:

1 Inspector on Rs. 200.
1 Clerk on Rs. 15.
1 Jamádár on Rs. 19-6-0.
1 Náik on Rs. 11-10.

8 Peons on Rs. 9-11.
3 „ „ 7-12.

formerly belonging to the Railway Beat of the Preventive Frontier were reduced and the following establishment was entertained as per Government Resolution, Revenue Department, No. 7050 of 9th October 1903:

1 Customs Manager on Rs. 250.
1 Senior Inspector on Rs. 200.
1 Inspector on Rs. 100.
1 Assistant Inspector on Rs. 75.
1 Clerk on Rs. 50.
3 Clerks „ 40 each.
1 Clerk „ 35.
7 Clerks „ 30 each.
8 „ „ 25 „
6 „ „ 20 „
1 Jamádár „ 30.
2 Jamádárs on Rs. 19-6-0 each.
2 Havaldárs „ 14-8-6 „
16 Náiks „ 11-10-0 „
34 Peons „ 9-11-0. „
34 „ „ 8-11-6 „
19 „ „ 7-12-0 „

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined; the corresponding figures for 1902-1903 being given for the purpose of comparison.

	1902-1903.	1903-1904.	Increase.	Decrease.
1. Number of Supervising Officers ...	12	12	...	...
2. Number of subordinate establishment	6,232	6,357	125	...
3. Number of tálukas	37	38	1	...
4. Number of Salt-works	439	439	...	...
5. Number of maunds of salt excised and imported by sea and land on payment of duty	88,10,428	82,12,980	...	5,97,448
6. Number of maunds of salt delivered free and at nominal rate of duty...	6,75,004	8,00,842	1,25,838	...
7. Total number of maunds of salt excised, imported, delivered free or at nominal duty	94,85,432	90,13,822	...	4,71,610
8. Total Revenue	2,33,39,633	1,80,47,694	...	52,91,939
9. Number of offences enquired into ...	1,428	710	...	718

6. The financial results of the last year's administration as compared with those of the preceding four years are exhibited below:—

Year.	Gross Receipt.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1899-1900	2,16,62,191 9 8	16,64,738 10 7	79,190 2 4	17,43,928 12 11	1,99,18,262 12 9	8 0 9
1900-1901	2,26,62,539 3 6	15,99,524 1 0	72,208 7 6	16,71,732 8 6	2,09,91,006 11 0	7 11 0
1901-1902	2,25,89,143 7 4	15,94,322 12 11	1,06,156 8 6	17,00,479 5 5	2,08,88,664 1 11	7 8 5
1902-1903	2,33,39,633 0 7	16,00,294 14 10	88,772 1 8	16,89,067 0 6	2,16,50,576 0 1	7 3 9
1903-1904	1,80,47,694 9 6	16,57,810 5 5	48,031 9 8	17,05,841 15 1	1,63,41,852 10 5	9 7 2

The percentage of charges on gross receipts is higher than in any of the preceding four years and is mainly due to heavy decrease in revenue owing to reduction of duty, but also partly to the depletion of sea salt stocks by stress of weather.

SALT.

SALT.

General source of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads:—

(1) Barágra salt manufactured from salt brine at the Government salt-works on the Runn (Khárághoda and Udu) now called the Pritchard Salt Works.

(2) Sea salt, produced at works on the coast, of which one at Dhárásna near Bulsár is a Government work. A few works, the property of Government, in the Konkan Tálukas are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt produced mainly at salt-works in Portuguese India.

The figures given in Appendix G will give an idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabár and free salt to the Janjira, Cambay, Patri, Jhinjhuváda and Rádhanpur States and sometimes in lieu of salt accidentally lost at sea.

Bara'gra Salt.

Distribution of Bara'gra Salt.

Opening balance and season's product.

8. The quantity of Barágra salt in stock at the beginning of the year was 41,55,421 maunds, about equal to two years' consumption against 34,62,758 maunds at the beginning of the previous year. The produce during the year under report amounted to 23,45,860 maunds making with the quantity in stock a total of 65,01,281 maunds.

Removals.

9. The removals during the year show a marked improvement over those of the last year to the extent of 1,78,702 maunds, the figures being 22,70,210 maunds against 20,91,508. This increase is partly due to the reduction of 8 annas in the duty per maund and partly to facilities afforded by the through-booking system. The increase is noticeable in the United Provinces of Agra and Oudh, Málwa, Central Provinces, the Gáikwár's territory and the Ahmedabád District.

Distribution of Barágra salt.

10. The manner in which the issues of Barágra salt were distributed during the year under report is shown in Appendix A. It may be noted that a small quantity of Barágra salt amounting to 294 maunds found its way into the Nizám's territory.

Distribution considered according to destination.

Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that compared with the removals during 1902-03 there has been an increase during the year under report in removals to all places except Mahi Kántha where the decrease is but slight. In Baroda the increase of 12,812 maunds in the consumption of Barágra salt is noticeable. There is also an increase of 6,109 maunds in the removals of Dhárásna sea salt for Baroda. A further improvement may be expected from the operations of the newly increased staff in the Tankária Beat and the effect of the new rules for the prevention of illicit manufacture and collection of and contraband traffic in salt in parts of the Baroda territory (when they are brought into force). In the removals of Barágra salt to Cambay, there has been an increase of 2,094 maunds nearly equal to the decrease of the previous year.

Through-booking system.

12. Salt-traders availed themselves of 18 treasuries and only one Railway station whereas last year 4 stations were made use of. The arrangements for receiving money on account of Barágra salt at Katni-Marwara and Maksi stations were cancelled under Government Resolution, Revenue Department, No. 3809 of the 13th June 1903. The subjoined statement shows how the different systems of payment of duty on Barágra salt have worked during the year under report compared with the previous year:—

Names of places at which duty was collected.	1902-03.	1903-04.
	Mds.	Mds.
Head-Quarter Office, Bombay, Main Stores, Khárághoda and Ahmedabad Depôt.	9,97,407	10,52,373
At Treasuries beyond Presidency	6,81,036	7,69,101
At stations on the Indian Midland Railway	20,703	9,579
Total ...	16,99,146	18,31,053

Loss and wastage.

13. The loss and wastage written off in the accounts amounted to 67,866 maunds against 17,608 maunds in the year 1902-03. The loss observed on clearance of the open stores alone amounted to 62,651 maunds and is due to heavy rainfall in 1902. The percentage of loss and wastage comes to 1·04 against ·28 in the previous year.

Stock at the close of the year.

14. The amount in stock at Khárághoda at the end of the year was 41,63,204 maunds against 41,55,420 maunds at the close of the previous year. The closing balance is slightly more than the opening balance but is 12 per cent. less than double of the total sales and wastage during the year. If 21,49,385 maunds manufactured during the manufacturing season of 1903-04 but stored and brought to account after the close of the year be added to it, the total stock will amount to 63,12,589 maunds equal to the average annual demand plus two years' reserve.

Cost price.

15. The cost price of Barágra salt produced at the Pritchard Salt Works remained the same as in the previous year, *viz.* Re. 0-1-3 per Indian Maund.

Manufacturing season of 1903.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1903-04 :—

Salt Works.	Year.	No. of Pans.	Total Crop.	Average yield per Pan.	Maximum yield per Pan.
			Mds.	Mds.	Mds.
Khárághoda ...	1902-03 ..	225	11,53,515	5,126	8,250
	1903-04 ...	215	10,84,335	5,043	7,929
Udu ...	1902-03 ...	190	11,81,775	6,219	8,531
	1903-04 ...	185	10,65,050	5,757	8,137
Total ...	1902-03 ...	415	23,35,290	5,672	8,531
	1903-04 ...	400	21,49,385	5,400	8,137

In view of the stock at the beginning of the year combined with the quantity produced during the manufacturing season of 1902-03, the number of pans was reduced in the manufacturing season of 1903-04 from 415 to 400. Allowing for the reduction of 15 pans the unseasonable rain in the beginning of March caused a reduction in produce of about one lákh of maunds. Brine was let into the first pan at Khárághoda on the 21st October 1903, and into the last pan on the 21st November 1903. The first pan was cleared on the 28th March 1904, and the last on the 27th April 1904. At Udu brine was let into the first pan on the 20th October 1903, and into the last pan on the 20th November 1903. The first pan was cleared on the 3rd April 1904, and the last on the 9th May 1904.

Storage.

17. The storage operations began on the morning of the 21st April and ended on the evening of the 20th May 1904. The daily average of the storage was 71,646 maunds against 64,869 maunds in the previous year. The engines supplied for the haulage work were the same as those supplied last year and they worked fairly well. The question of strengthening the staging is under consideration and after it is decided the Railway Company will be asked to supply new engines.

18. The quantity of salt on which cost price at one anna and three pies per Indian Maund was paid to the Agrias during the manufacturing season of 1903-1904 was 20,41,916 maunds and the amount paid Rs. 1,59,524. This divided amongst 1,200 Agrias gives Rs. 133 per man for a working season of about 6 months. Cost price paid to Agrias.

19. Though the sales at the Ahmedabad Depôt and the agencies taken together show a loss of Rs. 518-8-8, the transactions on the whole, including the sales at the Main Stores, show a net gain of Rs. 18,121-3-10 as against Rs. 17,446-7-5 in the year 1902-1903. The quantity of salt sold at the agencies managed by the Government salt agents was 3,86,858 maunds against 3,39,411 maunds in the previous year. At the Ahmedabad Depôt 59,213 maunds were sold against 59,639 maunds and at the Main Stores 18,22,608 maunds against 16,91,157 maunds. At the Dholka agency, which was opened last year, 10,395 maunds were sold. The unseasonable cyclonic rainfall during the last third of May 1903 washed away a large quantity of salt in the sea salt-works round about Bombay and also put an abrupt end to the manufacturing season when it was in full swing, the salt pans being all flooded with rain water. The stocks of sea salt were thus reduced to much less than the ordinary amount and the salt-traders took advantage of the fact to raise their selling prices. In view of the public inconvenience entailed by a heavy rise in the price of salt, three new agencies were, with the sanction of the Government of India and as a temporary measure for five months only, opened for the sale of Barágra salt at Bombay, Poona and Sholápur and sales commenced respectively on the 2nd, 6th and 3rd November 1903. Barágra salt did not succeed in creating a market for itself at Sholápur and Poona as only 103 maunds and 585 maunds were respectively sold at each of these places. The sales at Bombay, *viz.* 3,399 maunds were somewhat more encouraging owing to the residence in the city of a large number of persons from North Gujarát, but cannot be called successful. The agencies at these three places were therefore closed from the beginning of April 1904. Every effort was made by Messrs. Vakil, the Government Salt Agents to push the sales of Barágra salt at the three temporary agencies by the establishment of godowns in accessible localities and by apprising the public by notices of their establishment. The prices too of the Barágra salt were markedly less than those of sea salt as marginally shown. The failure therefore to secure appreciable sales show that Barágra salt has no chance against sea salt in the Bombay Deccan owing to the hereditary tastes of the people. Agency system.

Sea Salt. Rate per Maund. Rs. a. p.		*Barágra Salt.* Rate per Maund. Rs. a. p.
	Bombay—	
4 12 2	Without bag	... 2 10 10
	With bag	... 2 12 2
	Poona—	
3 12 3	Without bag	... 2 12 9
	With bag	... 2 14 1
	Sholápur—	
3 10 3	Without bag	... 3 1 1
	With bag	... 3 2 5

20. The total rainfall at Khárághoda during the year under report was 21·65 inches against 24·60 in the previous year. There was a good supply of water throughout the year. Water-supply.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows: There were 69 births or 33·4 per mille against 106 births or 48·6 per mille in the year 1902-1903. The number of deaths was 95 or 46·02 against 111 or 50·9 per mille in the previous year. Health of Khárághoda.

22. The population of the village was 2,064 during the year under report as compared with 2,180 last year. Population.

23. The total number of patients treated at the dispensary was 4,613 against 3,299 during the previous year. For the increased popularity of the dispensary commendation is due to the new Assistant Surgeon Mr. Khandwalla who has gained the confidence of the people by his careful treatment of their ailments. The most common diseases were malarial fever, conjunctivitis, diseases of the digestive system and skin diseases. No epidemic prevailed during the year under report though plague broke out in Udu village which is only a few miles distant. Khárághoda Dispensary.

24. The total amount advanced to the Agrias as takávi during the year under report was Rs. 1,526 against Rs. 1,085 in the previous year. The increase is due to the fact that in the year 1902-1903 there was sufficient money Advances to Agrias.

in deposit for old Agrias from the cost price owing to the plentiful crop of the year 1901-1902 and consequently there was less demand for advances in 1902-1903. No new Agrias were employed during the year under report.

SEA SALT.

25. The quantity of salt manufactured during the year was 58,61,688 maunds against 75,84,973 maunds in the previous year, a decrease of 17,23,285 maunds. The heavy and untimely rain in May 1903 not only washed away salt lying at the salt-works, but put an end to the manufacturing season, the salt pans being flooded with rain water. The removals amounted to 64,62,756 maunds being 6,01,068 maunds more than the quantity of salt manufactured during the year, but less than the quantity removed during the previous year by 6,58,353 maunds. The decrease in the quantity of salt manufactured reduced the closing balance to 2,05,010 maunds against 13,04,688 maunds at the close of the year 1902-1903.

Dhárásna.

26. At the Government salt-works at Dhárásna, the year opened with a balance of 2,33,671 maunds, a little over two-thirds of the year's consumption against 3,44,078 maunds in the previous year. The quantity manufactured during the year was 2,21,430 maunds against 1,70,107 maunds in the year 1902-1903—an increase of 51,323 maunds. The manufacture was not hampered nor was any salt destroyed by rain as at the other sea salt-works. The removals during the year amounted to 3,26,711 maunds against 2,62,302 maunds in the previous year—an increase of 64,409 maunds. There was a marked increase in the amount of Dhárásna salt sold in the Surat District to the extent of about 23,000 maunds or say 25 per cent. This is due partly to the prosperity of the people and partly to reduction in the rate of duty. The despatch of about 20,000 maunds to the Central Provinces, Nizám's Territory and Kolhápur is a new departure and is due to deficient stocks at Bháyndar.

Rest of the Presidency.

27. In the other salt-works, private and leased, the produce was 56,40,258 maunds against 74,14,866 maunds in the previous year, a decrease of 17,74,608 maunds due to the curtailment of the manufacturing season by the untimely rainfall in May 1903. The balance at the beginning of the year was 10,71,017 maunds against 12,10,211 maunds in the previous year, and the issues amounted to 61,36,045 maunds against 68,58,807 maunds. The closing balance which is less than one-tenth of the opening balance amounted to 98,926 maunds against 10,71,017 maunds in the previous year.

Distribution of Sea Salt.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea salt-works in British Territory during the year under report compared with those of the previous year are given in Appendix D. It will be noticed from the statement that there has been a decrease of 8,30,544 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency exclusive of Foreign Malabár. An increase of 90,121 maunds in the removals of nominal duty salt to Foreign Malabár brings the net issues of salt from salt-works near Bombay to a total less by 7,40,423 maunds than those of the previous year.

Removals to Central Provinces and Central India.

29. There has been a decrease of 44,333 maunds in the removals of salt from salt-works near Bombay to the Central Provinces. There is, however, an increase of 23,793 maunds in the removals of Barágra salt besides 11,144 maunds from Dhárásna salt-works. The decrease of 4,005 maunds in the removals to Central India is too small to call for remark.

Removals to Nizám's Territory, Calcutta, Madras Presidency, Foreign Malabár and Mysore.

30. The removals to the Nizám's Territory show a decrease of 2,24,180 maunds. A small quantity, *viz.* 6,924 maunds was despatched in the year under report from Dhárásna. The removals to Calcutta, the Madras Presidency and Mysore respectively show a decrease of 2,23,277, 2,16,147 and 44,255 maunds. The cause of the general decrease in the removals is the depletion of stocks of salt at all the sea salt-works (except Dhárásna) in consequence of the rainfall in May 1903.

Umbargaon, Shiroda and Sánikatta.

31. The issues from Umbargaon, Shiroda and Sánikatta are all for local consumption with the exception of 24,078 maunds from Shiroda and 40 maunds

from Sánikatta sent to British Malabár and Mysore respectively. The variations are slight and no explanation seems necessary.

Loss and wastage at Dhárásna.

32. The loss and wastage at Dhárásna amounted to 22,306 maunds against 18,212 maunds in the previous year—21,719 maunds by over-estimation, 585 maunds by floods and 2 maunds by theft. The percentage was 4·9 against 3·54 in the previous year.

Rest of the Presidency.

33. At the other sea salt-works the loss and wastage amounted to 4,76,302 maunds against 6,95,253 maunds in the previous year as per details below:—

	Maunds.
Wastage from moisture	1,51,933
Loss by over-estimation	3,20,999
„ by theft	110
„ by destruction of unsaleable refuse salt... ...	3,260
Total, loss and wastage ...	4,76,302

The percentage of loss and wastage is 7·09 against 8·06 in the previous year.

34. The following table shows the maximum, minimum and average prices of salt at the Northern and Middle Konkan, Shiroda and Sánikatta salt-works:—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund.	0 6 0	1 8 0	0 5 0	0 12 0	0 3 0	0 8 0
Minimum do.	0 0 1	0 0 3	0 2 0	0 0 3	0 0 8	0 1 0
Average	0 1 8	0 3 11	0 4 1	0 5 9	0 1 5	0 4 9

Very few transactions took place at the highest or lowest prices. The rates generally prevailing were 8, 4 and 2 annas a maund in the Northern and Middle Konkan, 8 and 6 annas per maund at Shiroda and 6 annas per maund at Sánikatta. The average rates are higher than those of the preceding year in consequence of deficient stocks of salt.

Imported Salt.

Quantity and distribution of imported salt.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E.

Goa Salt.

36. The quantity of Goa salt imported during the year was 2,67,281 maunds against 2,64,897 maunds in the previous year—an increase of 2,384 maunds which being very small calls for no remark. The greater part of the salt imported was consigned to Belgaum, Dhárwár, Bijápur, Madras and Mysore. Owing to the rise in the cost price at Sánikatta some Goa salt was sent to Kánara and Madras.

Bombay Salt.

37. The quantity of Bombay salt imported *viâ* Castle Rock during the year under report amounted to 1,800 maunds against 2,808 maunds in the previous year.

Practically no Bombay salt is now despatched up-country *viâ* Castle Rock owing to more favourable rates of freight from Bombay *viâ* Poona. The salt that passed through Castle Rock during the year under report was originally intended for British Malabár, but owing to the vessel in which it was being conveyed having met with rough weather the consignment had to be landed at Marmagoa and was despatched up-country through Castle Rock.

Consumption.

Consumption for the whole Presidency.

		Maunds.
Barágra salt	...	4,38,690
Sea salt	...	20,14,264
Total	...	24,52,954
Add—		
Imported salt for local consumption	...	2,25,366
Total	...	26,78,320

38. The total quantity of salt issued for local consumption in the Bombay Presidency amounted to 26,78,320 maunds as detailed in the margin. Taking the population at 2,09,74,649 according to the Census of 1901, the average per head is 10·50 lbs. against 10·38 in the previous year.

In Gujarát.

39. The quantity of salt removed for consumption in Gujarát was:—

		Maunds.
Barágra salt for local consumption		4,33,214
Dhárásna salt		2,86,539
Konkan salt		5,124
Total	...	7,24,877
Add—		
Imported salt		15
Total	...	7,24,892

This quantity distributed amongst a population of 60,24,402 gives an average of 9·9 lbs. per head against 8·9 lbs. last year.

In the rest of the Presidency.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under:—

		Maunds.
Quantity of salt issued for the whole Presidency	...	26,78,320
Deduct—		
Quantity of salt issued for Gujarát		7,24,892
Balance	...	19,53,428

The population affected being taken at 1,49,50,247 souls, the average per head comes to 10·7 lbs. against 10·9 lbs. in the previous year.

Market price.

41. A statement showing the average market price of salt in each district of the Presidency during the calendar years 1902 and 1903 is appended (*vide* Appendix H). At places supplied with salt by the Government salt-works at Khárághoda and Dhárásna where the cost price is fixed at Re. 0-1-3 per maund, the consumers have been benefited by the reduction of 8 annas in the rate of duty, while in the Konkan on account of the deficiency in the stocks of sea salt, the rates at which salt was sold to consumers were higher than in the previous year. As the current year has been fairly favourable for the manufacture of salt the benefit already obtained by Gujarátis from the bounty of Government should now extend in some degree to the inhabitants of the Konkan also.

42. It may be remarked that during the year 1903-1904 every assistance that could be officially given to the supply of salt to the public *was* given by freely permitting the re-opening of disused salt pans, by the temporary reduction of the minimum contents of salt heaps from 120 to 60 maunds and by allowing merchants in certain localities to sell new instead of old salt.

Revenue and Expenditure.

Revenue and Expenditure.

43. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the account showing increase and decrease is given below.

Items of increase in Revenue.

44. The increase of Rs. 7,466-8-5 in Import Duty on salt by sea is due to larger imports of salt from the United Kingdom and Persia. The destruction of a large quantity of sea salt by untimely rain in May 1903 induced an English firm to import a considerable amount of table salt. The quantity of salt imported by sea during the year amounted to 13,560 maunds against 7,905 maunds in the previous year. The incidence of duty, however, was only Rs. 2-0-0 per maund in 1903-1904, while in 1902-1903 it was Rs. 2-8-0 up to the 17th March 1903 and after that Rs. 2.

The increase of Rs. 16,456-6-0 under "Proceeds of sale of Barágra Salt" and of Rs. 5,181-14-9 under "Ground Rent" [Khárághoda and Bulsár (Dhárásna) Salt Works] is due to larger sales of Barágra salt.

The increase of Rs. 9,811-0-5 under "Cost price of salt supplied to fish-curers" is due to a more favourable fishing season.

The increase of Rs. 3,454-8-0 under "Overtime work fees" is due to the fact that the salt-traders were most anxious to replenish their stocks at their depôts, up-country, as soon as the new crop of salt was available and therefore paid for work done on Sundays and holidays.

The increase of Rs. 10,084-5-6 under "Recovery of Salt Agents' Bagging and Sewing Charges" is due to increased sales of Barágra salt and also to the fact that traders of the United Provinces of Agra and Oudh finding the local prices of bags high elected to purchase them from the Salt Agents at Khárághoda.

Items of decrease in Revenue.

45. The decrease of Rs. 1,26,504-9-0 in Import Duty on salt by land is due to the reduction in the rate of duty from Rs. 2-8-0 to Rs. 2-0-0 from the 18th March 1903. The quantity of salt imported by land was 2,67,295 maunds during the year under report as against 2,64,910 maunds in the previous year—an increase of 2,385 maunds.

The decrease of Rs. 10,580-8-11 under "Ground Rent at Maundage Rate" is due to the decrease in the sales of sea salt owing to the depleted stocks mentioned above.

The decrease of Rs. 52,06,852-5-5 under "Excise Duty on salt" is due to (1) change in the rate of duty from Rs. 2-8-0 to Rs. 2-0-0 and (2) less quantity of salt issued on payment of full duty owing to depletion of stocks. Appenix J shows what the transactions—cash and credit—have been during the past three years.

The decrease of Rs. 2,288-12-7 under "Duty on excesses" is partly due to decrease in the sales of salt and partly to the reduction in the rate of duty.

Items of increase in Expenditure.

46. The increase of Rs. 2,971-14-2 under "Pay of the Superior Supervising Establishment, including Exchange Compensation" is due to the fact that a senior officer held charge of the appointment of the Collector of Salt Revenue during the whole of the year 1903-1904.

The increase of Rs. 7,700-14-0 under "Purchase and compensation for land" is due to the payment of compensation to the Desai of Patri for land taken up for the patrol path on the Northern Frontier (*vide* Government Resolution, Revenue Department, No. 8708, dated the 9th December 1903). No such charge was incurred in 1902-1903.

The increase of Rs. 12,041-15-9 under "Re-alignment of the Daman Frontier" is a new and special charge and was sanctioned by Government Resolution, Revenue Department, No. 8072, dated the 18th November 1902.

The increase of Rs. 4,525-9-5 under "Petty Construction" is due to the construction of new chowkies on the Goa and Northern Frontiers.

The increase of Rs. 13,894-11-6 under "Peons' Clothing" is due to the supply of warm coats to the peons of the Salt Department in addition to their light clothing during 1903-1904, which was the 5th year of the clothing term.

The increase of Rs. 1,973-12-6 under "Overtime work fees" is due to an increase in the receipts under the same head.

The increase of Rs. 4,909-13-3 under "Salt Purchase and Freight on account of removal of Salt to Fish Curing Yards" is due to the transactions at the fish-curing yards on the coast being heavier than in the previous year owing to a favourable fishing season.

The increase of Rs. 20,291-2-6 under "Salt Agents' Bagging and Sewing Charges" is due to the cause given for the increase in receipts under the same head.

Items of decrease in Expenditure.

47. The decrease of Rs. 6,795-4-10 under "Salt Purchase and Freight on account of Barágra Salt" is due to the manufacture of a smaller quantity of Barágra Salt in 1903-1904 than in the previous year.

The decrease of Rs. 40,740-8-0 under "Salt Refunds and Drawbacks" is due to less exports of salt to Calcutta and to the ports of the Madras Presidency owing to depletion of stocks at the sea salt-works.

MISCELLANEOUS.

Miscellaneous. Fish Curing Yards.

48. The number of fish-curing yards open for business during the year was 29—14 in the Ratnágiri District and 15 in the Kánara District—2 more than in the previous year—1 at Achre in the Málvan Táluka and 1 at Bhatkal in the Honávar Táluka.

49. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured rose from 1,13,806 maunds to 1,84,462 maunds, an increase of 62·08 per cent. and the quantity of salt issued from 36,941 maunds to 56,414 maunds—an increase of 52·7 per cent. The fishing season has shown a marked improvement over that of last year.

50. In consequence of the increase in the quantity of fish brought in, the quantity of cured fish removed from the yards rose from 87,832 to 1,42,040 maunds—an increase of 61·7 per cent. The proportion of the weight of fresh fish to each maund of salt issued was 3·2 against 3 in the previous year. At all the yards in the Ratnágiri District, the proportion was almost uniform, while in the Kánara District it, as usual, varied from 2·7 to 7·4 due to the difference in the methods of the Ratnágiri and Mapila fishermen who resort to the Kánara yards.

51. The financial results of the working of the yards during the year under report is satisfactory. They show a net profit of Rs. 6,414-10-10 against Rs. 2,173-1-2 in the previous year—an increase of 195·1 per cent.

52. In the Ratnágiri District the yards at Jaigad, Waroda, Ratnágiri, Purnagad, Jaitápur, Viziádurg, Málvan, Devbag and Vengorla have worked at a profit. Taken together, the yards in the Ratnágiri District show a net profit of Rs. 2,277-0-6 against Rs. 1,378-15-7 or 65·2 per cent. increase. It may be mentioned that the yards at Purnagad and Waroda met an emergency by issuing for local consumption about 120 maunds of salt at one anna per seer, thus combatting a temporary but extravagant enhancement of prices by the local traders in consequence of short stocks. I ordered that 50 per cent. of the stock of all the yards in the district should be held available for this purpose.

53. The yards in the Kánara District show a net profit of Rs. 4,137-10-4 against Rs. 794-1-7 in the previous year—a very marked increase.

Offences.

54. The details of cases of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 710 against 1,428—718 less than in the previous year—a decrease of 50 per cent. Out of these, 358—one less than half of the total number—were of clandestine removal of natural salt, 246 in the Northern Division and 112 in the Southern Division.

55. The number of cases of smuggling foreign salt across the frontier was 169 against 213 in the previous year. The cases detected on the Goa Frontier were 147 against 142 and on the Daman Frontier 16 against 60 in the previous

year. The realigment of the Daman Frontier has rendered it so much more efficient as to deter, to a great extent, even attempts at smuggling.

56. There were only 26 cases of theft from salt-works against 30 in the previous year, but the quantity of salt stolen was 58 maunds against 49 in the previous year.

57. The percentage of convictions to persons sent up for trial was 95·4 against 96·1. The department received most support from the sentences passed by the Sávantvádi State Magistrates under the vivifying influence of the Political Agent Colonel O'Donnell, and least from the Magistrates of the Ratnágiri and Kánara Districts. I wish, however, to acknowledge the courtesy with which the District Magistrates of Ratnágiri and Kánara have met my representations as to the defaults of their subordinates and trust that the orders they have issued will result in a marked improvement in the local magisterial efficiency.

Payment of compensation awarded by the Mixed Commission.

58. Of the sum of Rs. 3,825-15-1 remaining unpaid at the end of the previous year on account of the awards of the Mixed Commission of 1880, 1885 and 1892, Rs. 1,575-14-2 were paid during the year under report, leaving a balance of Rs. 2,250-0-11. The non-payment of the balance was due to the failure of the persons entitled to the money to put in their claims.

Farms of Government Salt Works.

59. No leases of Government salt-works were renewed during the year under report.

Relations with Native States.

Baroda.

60. It was suggested in para. 60 of the last year's Administration Report that the rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt which were under the consideration of Government should be adopted at the earliest possible date. In their letter No. 3168-1A., dated 8th July 1903, embodied in Government Resolution, Revenue Department, No. 6017 of 2nd September 1903, the Government of India requested the Resident at Baroda to invite the Baroda Darbár to accept the rules as modified with as little delay as possible. Nothing further has been heard on the subject. It is hoped that the adoption of the rules will not much longer be delayed so that the effect of the increase of the Salt Departmental Staff in the Tankária Beat may be fully felt.

Cambay and Janjira.

61. The conditions of the conventions with Cambay and Janjira have as before been faithfully observed.

CONCLUDING REMARKS.

62. The chief event of 1903-1904 as far as the Salt Department is concerned was the cyclone at the end of May 1903.

By destroying much of the existing stocks of salt and abruptly closing the manufacturing season it reduced the amount of salt, available for consumption, to such an extent that prices in the districts, where sea salt is almost universally used, rose abnormally and at one time a salt famine seemed not far removed.

Everything possible was done by the department to relieve the situation.

Permission was freely and promptly given to re-open disused pans.

The minimum amount of salt required to be stacked in a heap, before it was brought to account and allowed to be opened for sale was temporarily reduced from 120 to 60 maunds.

This step was taken specially to encourage the smaller salt owners. When new salt began to come into the market, its sale was permitted at places where hitherto only old, thoroughly dried salt had been allowed to be sold.

Finally depôts for the sale of Barágra salt were opened at the request of this department by the Government. Salt Agents at Bombay, Poona and Sholápur (but without much result as already shown owing to the strong local prejudices in favour of sea salt). The crisis nevertheless was tided over and the financial year ended with a balance in hand in the sea salt-works inclusive of Dhárásna—a balance however of only about two lákhs of maunds of salt (less

than two weeks' average demand). But on the 30th June 1904 after a fairly favourable manufacturing season that balance had risen to 48,60,223 maunds.

Now from July 1902 to March 1903 inclusive—a normal season—the sales of sea salt amounted to about 39¼ lákhs.

Owing to the reduction of duty from Rs. 2½ to Rs. 2 per maund from 18th March 1903, the sales may be expected somewhat to increase if the period from July 1904 to March 1905 also proves to be normal.

I say "somewhat" because I am not of opinion that the inflated cost prices of salt will at once find their ordinary level.

The prices of necessary articles are apt to rise with greater facility than they fall.

The fact that the 5 Government salt-works in the Mátunga Salt Táluka have just been leased to an experienced salt merchant for one year at a rental 20 per cent. higher than that obtained for each of the previous five years seems to support the view above expressed.

Assuming then that the sales of sea salt during the last nine months of the current financial year will amount to about 40 lákhs, the year will close with a balance of about 8⅝ lákhs, say rather more than 1½ month's average demand. This is none too much considering that Government maintain at Khárághoda a reserve stock of Barágra salt equal to two years' supply, but if the salt manufacturing season of 1905 be favourable, it will suffice. But the fact that so much depends on the character of the manufacturing season of 1905 strongly emphasises the wisdom of the remarks contained in the Salt Committee's Report as to the advisability of maintaining a reserve stock of sea salt. However, a further important consideration is, how should this be done? I submit that as regards reserves the interests of the "trade" and the public are opposed. If salt-traders have to keep reserves they are exposed to loss through the certainty of deterioration and the possibility of accidents and theft, while it does not follow that depleted stocks are synonymous with injury to them.

It is more profitable to sell one maund at a cost price of 8 annas than three maunds at a cost price of 2 annas per maund.

I am humbly of opinion that safety lies in the direction of action by the Commissioner of Salt Revenue under Section 13 of the Bombay Salt Act (II of 1890) which enables him to prescribe conditions to be inserted in licenses granted by the Collector of Salt Revenue for the manufacture of salt.

63. In Government Resolution No. 7145 of 12th October 1903, Revenue Department, it was directed that the rate of local consumption of salt should be carefully watched and in future salt departmental administration reports the causes of its fluctuations discussed and explained.

During 1903-1904 the average consumption of salt per head in Gujarát was 9·9 lbs. as against 8·9 lbs. in 1902-1903.

But in the rest of the Presidency it only reached 10·7 lbs. per head against 10·9 last year (thus averaging throughout the Presidency 10·50 lbs. against 10·38 lbs. last year). The reason of these varying conditions is obvious.

In Gujarát the people got the benefit of five-sixths of the reduction of duty (the trader got the remaining sixth) because they were supplied with Government salt from Khárághoda and Dhárásna at a fixed cost price of 1¼ annas per maund. In consequence they consumed locally about 92,000 maunds more than in the previous year of Barágra and Dhárásna salt, the increase in each sort being about equal.

But in the rest of the Presidency, the public were at the mercy of the owners of private sea salt-works who took a (natural) trade advantage of their necessities and of the deficiency in supply. I made a special report to this effect in December last, based on my personal inquiries during my tour in Gujarát and (as regards the rest of the Presidency) on reports from my Assistants. I have continued to inquire and to receive periodical reports since but see no reason to alter the views then expressed. The season was too abnormal to render profit-

able a detailed account of local fluctuations. This part of the subject may be closed by noting that through the reduction in the salt duty, Government lost in 1903-04 Rs. 41,06,489 (the actual removals and importations of salt amounting during the year to 82,12,979 maunds). But in addition to this has been the loss of over 12 lákhs of rupees due to the fact that the removals of salt for consumption from salt-works throughout the Presidency during 1903-04 were 6,05,488 maunds less than in 1902-03 for reasons stated above. However, it may be added that there is a marked recovery in the current year 1904-05, the first quarter of which showed an excess of nearly 10 lákhs of Revenue over 1903-04.

64. Though the cyclone of May 1903 was the chief event of the Salt Departmental year, there were other features of interest.

65. Chief amongst these was the establishment under the orders of the Government of India of the Káthiáwár Customs Frontier. This has of course to deal with land customs and not salt, but it has been established and run entirely through the agency of the Salt Department. I have submitted a special report No. S-183 of 27th July 1904, inviting attention to the strain the Customs Frontier imposes on the department and to other not less important considerations.

66. Another business of importance was the realignment of the Daman Customs Frontier (which is chiefly useful in checking the smuggling of salt from the Daman Salt Works into British Territory), also under the orders of the Government of India. I have submitted a special report No. 4276 of 1st June 1904, showing that by judicious realignment the frontier has been reduced in length to 19 miles, and that it has been provided with an excellent bridged patrol path 40 feet wide, bordered throughout its length on the Daman side by a cactus hedge (in which at convenient intervals gates have been placed each guarded by a sentry). When the cactus hedge has attained five years' growth, the Daman Frontier will be impervious to smugglers. Offences on the frontier have already fallen from 60 in 1902-03 to 16 in 1903-04.

67. In accordance with the representations made in my No. 6338 of the 25th September 1903 (based on the reports of that able officer, the late Mr. Judge), Government have been pleased to appoint a European Inspector with a strong staff of native officers and peons to the northern half of the Broach District, in order to suppress the widely prevalent smuggling from the natural saline deposits in the Jambusar Táluka. It may be expected with confidence that a rise in the consumption of licit salt will result in the Broach and Kaira Districts, the Cambay State and also in the State of Baroda (when the long pondered rules for the suppression of contraband salt in his dominions are promulgated by His Highness the Gáikwár).

68. Perhaps I may bring my report up to date by mentioning some minor but not unimportant improvements that have been effected since the date of my last report. One of these is the strengthening (under the sanction of Government) of the guard of the Uran (Mora) Distilleries by about one-third. I found by personal inspection of the locality that these distilleries, which are supervised by the Salt Department and afford Government an annual revenue of over 30 lákhs of rupees, were underguarded. In fact the back of some of the distilleries looking towards hilly open country, where the facilities for smuggling out liquor were obvious, were not guarded at all. That defect has been rectified.

69. Another improvement consists in arranging under written contracts on stamped paper for the supply of clothing to the departmental peons (about 5,000 in number) and of ships' necessaries (from sails and tackle down to oil and paint) to the Coast Guard Fleet which consists of one steam launch and more than a score of cutters. Hitherto these requirements had been obtained from two firms (one for the clothing and the other for the ship supplies) without any contract. Samples had been approved but there was nothing to enforce the supply of articles according to sample and as a matter of fact, I found by personal inspection, that they were not supplied according to sample. Tenders therefore were called for and contracts taken from selected firms for the supply of requirements according to sample under penalty of forfeiture of cash deposited with the Chief Account Officer.

70. It now remains to pass some remarks on the work of the departmental staff during the year under report.

Two years' experience has made me acquainted with all the superior officers and many of their subordinates.

As I shall be handing over charge of this department in less than two months' time before proceeding on leave, I desire to place on record my cordial appreciation of the heartiness and efficiency with which the officers of this department have almost invariably worked with me during my term of office. Work has been a pleasure to me conducted as it has been on terms of amity with and willing support from my Assistants. The Assistant Collectors have without exception worked well for Government during 1903-04.

Mr. Macnamara, Assistant Collector of the Northern Frontier, has shown marked ability and all his wonted energy in the establishment and management of the Káthiáwár Customs Frontier.

Mr. Bulkley has again conducted with signal success the manufacture and storage of Barágra salt at Khárághoda—a most important and responsible work.

The late Mr. Judge, whose death in November last was a grievous loss to the Department, managed the realignment of the Daman Frontier with the tact, shrewdness and display of personal influence which were his characteristics.

In the Thána Range, Mr. Jardine exerted himself with marked success in checking the disregard of the Sea Customs Law exhibited by tindals trading between Continental ports or from those ports to Bombay. His action has proved a strong deterrent to the practice of shipping rice ostensibly for Bombay but actually for Foreign ports.

Mr. Lake has continued to supervise the extensive and very valuable salt-works in his range and also the Uran (Mora) Distilleries with his former efficiency and personal attention to details of administration.

Mr. Wadham, in charge of the Coast Guard Department, and Messrs. Laughton and Hutchinson, who held respectively the Ratnágiri and Kánara Ranges, worked with energy and ability. Mr. Hutchinson did good work by successfully establishing a patrol party to support the Goa Frontier Guard in their efforts to check the smuggling of Goa salt into Kánara.

Mr. Vinayekrao Madhavrao Moray, my Native Assistant, not only performed his regular duties of audit and inspection with careful thoroughness, but also for a time administered with success the Surat Range in addition to his own special work.

Last but not least the Senior Assistant Collector, Mr. Pogson, has maintained the high standard of efficiency that does credit to the administration of the Goa Frontier.

Both the Customs Managers, Mr. Pain at Castle Rock and Mr. Smith at Viramgám (now Assistant Collector of A'bkári, Khándesh), worked excellently in posts requiring the exercise of constant tact and attention.

Amongst the Inspectors Mr. Caldecott, now Acting Assistant Collector, Northern Frontier, must be specially mentioned for the able manner in which he discharged the difficult duties of Senior Inspector at the new Custom House at Viramgám.

Among the Inspectors on the Northern Frontier, Messrs. Steele, Sheik Mahomed, Neale (now specially promoted to the new Tankária Inspectorship in the Broach District) and DeSouza showed themselves markedly active.

At Khárághoda Mr. Ghulam Yasin supervised the manufacture of Barágra salt with his usual success and efficiency.

On the Daman Frontier Mr. Smyth did another year of excellent work, being specially entrusted with the duty of planting the cactus hedge along the realigned Frontier.

In the Thána Range Mr. Augusto, Preventive Officer, Bháyndar, and Mr. Stanyon, Preventive Officer, Chendni Bandar, performed their duties with intelligence and energy. Mr. Stanyon was particularly active in bringing to book tindals who offended against the Sea Customs Act.

In the Uran Range Mr. Hurst supervised the Uran (Mora) Distilleries with thoroughness and devotion to the interests of Government and Mr. Vinayek Venkatesh Gokarnkar (now acting temporarily as Sarkárkun, Uran) showed marked activity in his work as Daroga of Jaskar.

Mr. Walke in the Ratnágiri Range gave further proof of his energy as a Coast Guard Inspector as did Mr. Regnaud in the Kánara Range.

On the Goa Frontier Messrs. Devlin and L'Estrange were noticeable for zeal in their work and activity in patrolling.

Among the Sarkárkuns, Mr. Bhulabhai Kirparam (whose work on the Northern Frontier has been increased by the establishment of the Káthiáwár Customs Frontier), Mr. Jamshetji Shapurji Setna at Surat, Mr. Prangovind Lalbhai at Mátunga, Mr. Hari Ramchandra Karmarkar at Tárápur (now promoted to Ghodbandar), Mr. Govind Vithal Kelkar, in the very heavy charge of Uran, which he knows thoroughly, Mr. Jairam Raghunath Kharkar at Karanja, Mr. Ramchandra Narayan Aryamane at Ratnágiri and Mr. Vithal Venkatesh Pai at Kárwár were most conspicuous for the energy and ability of their administrative work.

I have to acknowledge cordially the prompt and able assistance always given me by the two Chief Account Officers, who have been in office from April 1903 up to date, Messrs. Fazlullah Latfullah and Dayabhai Surajlal Thathi.

To conclude with my own office I record with pleasure that the whole of my office staff have worked throughout the year to my entire satisfaction. I must specially mention my head clerk, Mr. Narayan Venkatesh Kalyanpur, and my Chitnises, Mr. Raghunath Lingo Karande (now promoted) and Mr. Bapuji Keshao Gore. During the two years I have had Mr. Kalyanpur's assistance I have always found him well versed in the details of Salt administration, hardworking, clear headed and of active habits. He is a good sailor and a good walker—no slight qualifications for an officer who has to tour by sea along the West Coast of India and on foot along the Goa Frontier. I sincerely trust that when his turn for promotion comes, he will get the special promotion he thoroughly deserves.

I suggest, as his successor, Mr. Jamsetji Shapurji Setna, now Sarkárkun, Surat, but formerly head clerk to the Collector of Surat, in which post I had experience of his energy and ability.

71. Perhaps, it will not be out of place, finally, to mention that the relations of the department with the Bombay Steam Navigation Company (Messrs. Shepherd & Co.) have now become thoroughly cordial.

72. I must conclude by recording one retirement—that of Mr. Girvarshankar Trilochanshankar, formerly Sarkárkun, Surat, and I regret to say, three deaths—those of Mr. H. M. Judge, Assistant Collector, Surat Range, Mr. Asmatullah Khan, Inspector, Northern Frontier, and Mr. Ganpatram M. Bhat, Sarkárkun, Dholera, all three praiseworthy and efficient officers. As I have stated in a special report, Mr. Judge was, in my opinion, one of the ablest Assistant Collectors that ever served in the Salt Department. His death was at least partly due to his devotion to duty.

I have recommended both his widow and the widow of Mr. Asmatullah Khan (who was killed in the discharge of his duty by a discontented sepoy) to Government for pecuniary assistance, and my recommendation has proved successful in Mrs. Judge's case. I hope it will be equally so in that of the other bereaved lady.

I have the honour to be,
Sir,
Your most obedient Servant,

R. A. L. MOORE,
Collector of Salt Revenue.

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APPENDIX A.

Statement showing the Distribution of Barágara Salt during the years 1902-1903 and 1903-1904.

	1902-1903.						1903-1904.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to North-West Provinces and Oudh.	For export to Central India, including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to North-West Provinces and Oudh.	For export to Central India, including Málwa and Rájputána	For export to Scindia's Territory and Bengal.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda ...	31,274 20	4,89,456 0	8,81,268 0	2,88,915 0	1,545 0	16,92,458 20	34,720 20	5,13,249 0	9,64,389 0	2,11,781 0	...	18,24,139 20
Ahmedabad ...	59,472 0	...	...	167 0	...	59,639 0	58,746 0	...	...	467 0	...	59,213 0
Agencies ...	3,01,449 0	...	...	34,596 0	3,366 0	3,39,411 0	3,45,224 0	...	...	41,340 0	294 0	3,86,858 0
Total ...	3,92,195 20	4,89,456 0	8,81,268 0	3,23,678 0	4,911 0	20,91,508 20	4,38,690 20	5,13,249 0	9,64,389 0	3,53,588 0	294 0	23,70,210 20

APPENDIX B.

Statement showing in detail the Issues of Barágara Salt for Local Consumption during the years 1902-1903 and 1903-1904.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad	8,103 20	9,351 20	58,035	57,030	33,592	45,988	99,730 20	1,12,369 20
Kaira	.....	.....	100	117	67,230	72,963	67,330 0	73,080 0
Broach	927 0	3,090 0	...	...	...	...	927 0	3,090 0
Panch Maháls	.....	.....	...	...	38,850	41,289	38,850 0	41,289 0
Gáikwár's Territory ...	12,451 0	12,049 0	178	182	79,136	92,346	91,765 0	1,04,577 0
Mahi Kántha Agency ...	3,737 0	954 0	1,149	1,414	30,936	33,300	35,822 0	35,668 0
Rewa Kántha Agency ...	3 0	9 0	...	3	26,141	26,229	26,144 0	26,241 0
Pálanpur Agency ...	3,143 20	5,787 20	...	...	19,744	21,632	22,887 20	27,419 20
Káthiáwár Agency ...	952 20	1,296 20	10	...	...	...	962 20	1,296 20
Cambay	270 0	500 0	...	...	5,820	7,684	6,090 0	8,184 0
Surat	1 0	.....	...	...	...	...	1 0	.....
Bombay	1,680 0	753 0	...	...	...	2,748	1,680 0	3,501 0
Poona	6 0	.....	...	...	...	585	6 0	585 0
Sholápur	.....	.....	...	...	...	103	.....	103 0
Khándesh	.....	930 0	...	...	...	...	.....	930 0
Násik	.....	.....	...	...	...	21	.....	21 0
Bijápur	.....	.....	...	...	...	336	.....	336 0
Total ...	31,274 20	34,720 20	59,472	58,746	3,01,449	3,45,224	3,92,195 20	4,38,690 20

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency during the year 1903-1904.

Divisions.	Tálukas.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda	2	2	40,93,287 38 0	22,16,339 0 0	78,590 18 0	22,94,929 18 0	63,88,217 16 0
	Ahmedabad	...	...	62,133 0 0	50,231 0 0	700 0 0	50,931 0 0	1,13,064 0 0
	Total ...	2	2	41,55,420 38 0	22,66,570 0 0	79,290 18 0	23,45,860 18 0	65,01,281 16 0
	Surat Collectorate.							
	Dhárasna	1	1	2,33,671 0 0	2,04,249 0 0	17,181 0 0	2,21,430 0 0	4,55,101 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	6,116 0 0	6,251 0 0	44 0 0	6,295 0 0	12,411 0 0
	Bassein	7	28	16,215 10 0	10,00,985 10 0	15,097 0 0	10,16,082 10 0	10,32,297 20 0
	Ghodbandar	9	46	64,851 20 0	6,52,892 30 0	12,334 5 0	6,65,226 35 0	7,30,078 15 0
	Trombay	4	24	88,838 30 0	6,04,658 0 0	7,244 30 0	6,11,902 30 0	7,00,741 20 0
	Island of Bombay— Mátunga	6	24	2,23,860 20 0	8,01,902 30 0	25,600 10 0	8,27,503 0 0	10,51,363 20 0
	Kolába Collectorate.							
	Panvel	6	19	15,462 30 0	3,74,444 35 0	5,910 0 0	3,80,354 35 0	3,95,817 25 0
	Uran	11	83	2,80,822 30 0	14,37,728 11 0	35,428 0 0	14,73,156 11 0	17,53,979 1 0
	Sánkse (Pen)	5	28	54,483 0 0	2,01,874 20 0	10,966 18 0	2,12,840 38 0	2,67,323 38 0
	Karanja	4	25	1,30,852 0 0	3,36,088 20 0	16,427 10 0	3,52,515 30 0	4,83,367 30 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	67,805 11 60	55,138 20 0	708 0 0	55,846 20 0	1,23,651 31 60
	Kánara Collectorate.							
	Ankola	1	*131	1,21,709 20 0	36,848 0 0	1,686 0 0	38,534 0 0	1 60,243 20 0
	Total ...	55	436	10,71,017 11 60	55,08,812 16 0	1,31,445 33 0	56,40,258 9 0	67,11,275 20 60
	Grand Total ...	58	439	54,60,109 9 60	79,79,631 16 0	2,27,917 11 0	82,07,548 27 0	1,36,67,657 36 60

Divisions.	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	22,09,466 0 0	.....	1,531 20	22,10,997 20 0	44,02,000 0 0	67,703 21 0	22,78,706 1 0	41,09,511 15
	Ahmedabad ...	59,213 0 0	.....	...	59,213 0 0	1,18,426 0 0	158 0 0	59,371 0 0	53,693 0
	Total ...	22,68,679 0 0	.....	1 531 20	22,70,210 20 0	45,20,426 0 0	67,866 21 0	23,38,077 1 0	41,63,204 15
	Surat Collectorate.								
	Dhárasna ...	3,26,711 0 0	.....	...	3,26,711 0 0	6,56,182 0 0	22,306 0 0	3,49,017 0 0	1,06,084 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	7,907 0 0	.....	...	7,907 0 0	15,814 0 0	1,143 0 0	9,050 0 0	3,361 0
	Bassein ...	9,93,661 0 0	2,160 0	...	9,95,821 0 0	24,49,894 4 0	21,386 30 0	10,17,207 30 0	15,089 30
	Ghodbandar ...	6,58,366 12 40	5,040 0	...	6,63,406 12 40	15,77,740 2 0	63,172 2 40	7,26,578 15 0	3,500 0
	Trombay ...	6,19,109 20 0	23,112 0	...	6,42,221 20 0	12,63,936 14 0	56,830 30 0	6,99,052 10 0	1,689 10
	Island of Bombay— Mátunga ...	8,68,979 0 0	76,476 0	...	9,45,455 0 0	17,72,443 1 0	97,916 10 0	10,43,371 10 0	7,992 10
	Kolába Collectorate.								
	Panvel ...	3,74,469 15 0	1,440 0	...	3,75,909 15 0	8,25,096 4 0	16,328 30 0	3,92,238 5 0	3,579 20
	Uran ...	12,60,787 6 0	3,23,766 0	66,527 4	16,51,080 10 0	25,63,112 10 7	94,255 21 0	17,45,335 31 0	8,643 10
	Sánkse (Pen) ...	2,30,863 20 0	8,392 0	.	2 39,255 20 0	4,75,827 8 6	26,141 8 0	2,65,396 28 0	1,927 10
	Karanja ...	1,41,178 30 0	2,81,681 0	5,625 10	4,28,485 0 0	3,14,162 13 3	49,017 30 0	4,77,502 30 0	5,865 0
	Ratnágiri Collectorate.								
	Shiroda ...	85,904 0 0	.....	...	85,904 0 0	1,71,856 0 0	25,062 30 60	1,10,966 30 60	12,685 1
	Kánara Collectorate.								
	Ankola ..	95,509 0 0	.....	5,092 0	1,00,601 0 0	1,91,018 0 0	25,048 0 0	1,25,649 0 0	34,594 20
	Total ...	53,36,734 23 40	7,22,067 0	77,244 14	61,36,045 37 40	1,16,20,931 9 4	4,76,302 32 20	66,12,348 29 60	98,926 31
	Grand Total ...	79,32,124 23 40	7,22,067 0	78,775 34	87,32,967 17 40	1,67,97,539 9 4	5,66,475 13 20	92,99,442 30 60	43,68,215 6

* Only 107 out of 131 A'gars were worked during 1903-1904.

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for Consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the Distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	...	11,144	...	...	...	6,924	...	...	.....	...
Umbargaon	...	...	...	...	...	...	...	...	.....	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Panvel, Karanja and Pen.	10,88,978	10,44,645	11,390	7,385	9,68,745	7,44,565	5,31,205	3,07,928	12,02,547	10,84,180
Shiroda	...	...	...	...	...	...	...	...	14,812	24,078
Sánikatta	...	...	...	...	...	...	...	...	429	...
Total ...	10,88,978	10,55,789	11,390	7,385	9,68,745	7,51,489	5,31,205	3,07,928	12,17,788	11,08,258

	For Export to											
	Madras Presidency—*continued.*				Foreign, Malabár, Cochin and Travancore.		Mysore.		Within the Presidency.		Grand Total.	
	Rest of the Presidency.		Total.									
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	...	...	...	...	...	...	...	...	2,62,302	3,08,643	2,62,302	3,26,711
Umbargaon	...	...	...	...	...	...	...	...	4,235	7,907	4,235	7,907
Bassein, Ghodbandar, Mátunga, Trombay, Panvel, Uran, Karanja and Pen.	2,47,148	1,49,368	14,49,695	12,33,548	6,31,946	7,22,067	3,90,424	3,46,169	16,09,574	15,35,327	66,82,057	59,41,634
Shiroda...	...	...	14,812	24,078	...	...	...	...	51,491	61,826	66,303	85,904
Sánikatta	...	...	429	...	...	...	...	40	1,05,783	1,00,561	1,06,212	1,00,601
Total ...	2,47,148	1,49,368	14,64,936	12,57,626	6,31,946	7,22,067	3,90,424	3,46,209	20,33,485	20,14,264	71,21,109	64,62,757

R. A. L. MOORE,
Collector of Salt Revenue.

APPEN

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Packing and table salt.	United Kingdom.	Bombay ...	Steamer ...	7,756 0 0	15,513 8 1	
Do. ...	Holland ...	Do. ...	Do. ...	56 4 72	112 3 8	
Table salt ...	Queensland...	Do. ..	Do. ...	0 7 0	0 5 5	
Packing salt ...	Victoria ...	Do. ...	Do. ...	4 25 0	9 4 7	
Do. ...	British East Africa.	Do. ...	Do. ...	0 17 0	0 13 7	
Do. ...	Batoum ...	Do. ...	Do. ...	0 15 0	0 12 0	
Do. ...	New South Wales.	Do. ...	Do. ...	1 17 0	2 13 2	
Table salt ...	Natal ...	Do. ...	Do. ...	0 28 0	1 6 0	
Packing salt ...	Bremen ...	Do. ...	Do. ...	0 22 0	1 1 0	
Table salt ...	Marseilles ..	Do. ...	Do. ...	0 27 0	1 5 5	
Do. ...	Passenger Baggage.	Do. ...	Do. ...	10 5 0	20 4 4	
.....	Ports not known.	Do. ...	Do. ...	10 28 0	21 5 7	
Table salt ...	Japan ...	Do. ...	Do. ...	0 2 0	0 1 7	
Packing salt ...	Hongkong ...	Do. ...	Do. ...	0 0 40	0 0 5	
Do. ...	Ceylon ...	Do. ...	Do. ...	0 34 0	1 11 2	
Black salt (sanchal)	Madras ...	Do. ...	Do. ...	1 35 0	3 12 0	
Common salt ...	Aden ...	Do. ...	Do. ...	310 0 0	620 0 0	
Black salt (sanchal)	Káthiáwár ...	Do. ...	Country Craft..	1,817 30 0	3,635 8 2	
Sindha salt, table and packing salt.	Persia ...	Do. ...	Do. and Steamer.	3,586 19 0	7,172 15 2	
Goa salt ...	Goa Territory.	Kánara District.	Do. ...	1 27 40	3 6 11	
			Total ...	13,560 23 72	27,122 10 4	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogha ...
Goa salt ...	.....	.....	.....	.....	.....	Digi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	Do. ...
Do. ...	.....	.....	.....	.....	.....	Do. ...

DIX E.

and by Land into the Bombay Presidency during the year 1903-1904.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	13,560 23 72	27,122 10 4
Ahmedabad District.	Bhavnagar and Gogha.	Cart ...	15 3 30	30 3 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	2,124 15 78	4,248 11 5		
Do. ...	Do. ...	Do. ...	10,571 9 0	21,142 7 9		
Do. ...	Do. ...	Do. ...	1,251 27 0	2,503 5 3		
Do. ...	Do. ...	Do. ...	3,148 35 20	6,296 7 5		
Do. ...	Do. ...	Rail ...	1,94,693 30 0	5,00,366 7 11		
Madras ...	Do. ...	Do. ...	11,791 28 60			
Mysore ...	Do. ...	Do. ...	43,697 39 20			
		Total ...	2,67,294 28 48	5,34,587 10 9	2,67,294 28 48	5,34,587 10 9
		Grand Total ...			2,80,855 12 40	5,61,710 5 1

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1902-1903 and 1903-1904.

Description of Salt.	1902-1903.		1903-1904.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágara Salt... ...	20,91,508 20 0	53,89,674 0 0	22,70,210 20 0	45,20,426 0 0	The duty figures for 1902-03 are calculated at the rate of Rs. 2-8-0 per Indian maund up to the 17th March 1903. From the 18th March the duty was reduced to Rs. 2 per maund.
Sea Salt	73,86,018 31 60	1,72,74,466 1 9	67,30,053 13 48	1,28,11,704 11 0	
Natural Salt	.....	.....	.....	.....	
Sinda Salt	1,483 32 0	3,707 0 5	3,586 19 0	7,172 15 2	
Table Salt, Packing and Common Salt.	4,403 10 60	10,941 2 6	8,152 32 32	16,307 0 1	
Bhávnagar Black Salt (Sanchal).	2,017 38 0	5,007 15 0	1,819 25 0	3,639 4 2	
Total ...	94,85,432 12 40	2,26,83,796 3 8	90,13,822 30 0	1,73,59,249 14 5	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1902-1903 and 1903-1904.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágara Salt ...	20,90,207 0	22,68,679 0	...	...	1,301 20	1,531 20	20,91,508 20	22,70,210 20
Sea Salt... ...	64,47,405 30	56,63,445 23	6,31,946	7,22,067	41,757 1	77,244 14	71,21,108 31	64,62,756 38
Imported Salt ...	2,72,815 1	2,80,855 13	...	...	...	...	2,72,815 1	2,80,855 12
Total ...	88,10,427 31	82,12,979 36	6,31,946	7,22,067	43,058 21	78,775 34	94,85,432 12	90,13,822 30

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the years 1902 and 1903.

District.	1902.	1903.
	Rs. a. p.	Rs. a. p.
Bombay	4 1 8	4 5 11
Ahmedabad	2 15 5	2 9 0
Kaira	3 3 2	2 10 4
Panch Maháls	3 2 5	2 11 7
Broach	3 1 10	2 10 4
Surat	3 10 3	3 6 9
Thána	3 8 11	3 5 1
Kolába	3 4 6	3 2 3
Ratnágiri	3 3 3	3 6 3
Kánara	3 10 11	3 7 7
Násik...	3 3 11	3 3 3
Khándesh	3 12 4	3 12 1
Ahmednagar	3 3 5	3 5 4
Sholápur	3 7 6	3 10 3
Poona	3 7 8	3 8 3
Sátára	3 5 3	3 8 5
Belgaum	3 12 5	3 6 10
Dhárwár	3 8 8	3 6 3
Bijápur	3 4 3	3 7 10

NOTE.—From the 18th March 1903, the duty was reduced from Rs. 2-8-0 to Rs. 2 per maund.

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department for the year 1903-1904, contrasted with those of the year 1902-1903.

RECEIPTS.

Items.	1903-1904.	1902-1903.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	27,122 10 4	19,656 1 11
Do. by Land	5,34,587 10 9	6,61,092 3. 9
Proceeds of Sale of Government Salt—		
Barágara Salt	3,40,205 13 9	3,23,749 7 9
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	89,207 7 6	99,788 0 5
Ground-rent (Khárághoda and Bulsár Salt) ...	65,596 9 5	60,114 10 8
Do. (Konkan Salt Works credited to Land Revenue)	249 3 5	269 13 1
Farms of Government Salt Works	57,644 8 0	57,907 0 0
Other Salt (cost price on salt supplied to fish-curers)	28,307 14 5	18,496 14 0
Excise Duty—		
Full Duty	1,67,86,036 0 7	2,19,92,888 6 0
Nominal Duty...	11,503 8 9	10,159 8 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	3,095 15 0	5,384 11 7
Total, Imperial ...	1,79,43,557 5 11	2,32,49,506 13 2
PROVINCIAL.		
Fines and Forfeitures	4,513 9 7	1,653 11 11
Miscellaneous—		
Overtime Work Fees	14,120 8 0	10,666 0 0
Contribution from Fort Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,552 11 11	2,539 0 8
Recovery of Salt Agents' Bagging and Sewing charges	56,683 12 9	46,599 7 3
Recovery of clothing charges	12,613 9 2	12,662 2 9
Other Items	3,158 4 3	5,303 14 9
Sale-proceeds of farms, &c. (credited to XXIII —Stationery and Printing)	494 11 11	701 14 1
Total, Provincial ...	1,04,137 3 7	90,126 3 5
Grand Total, Salt Revenue ...	1,80,47,694 9 6	2,33,39,633 0 7

	Rs. a. p.
Total Decrease ...	53,48,910 11 10
Total Increase ...	56,972 4 9
Net Decrease ...	52,91,938 7 1

APPENDIX I—*continued.*

Expenditure.

Items.	1903-1904.			1902-1903.		
SALT, IMPERIAL.	Rs.	a.	p.	Rs.	a.	p.
Superior Supervising Establishment—						
Pay, including Exchange Compensation ...	1,29,060	5	10	1,26,088	7	8
Travelling Allowance	13,823	12	7	13,457	4	11
Tentage	1,979	12	3	1,836	6	4
Subordinate Establishment—						
Pay, including Exchange Compensation Allowance	9,51,082	6	1	9,52,021	5	10
Travelling Allowance	37,370	2	3	34,990	13	0
House Rent Allowance	250	0	0	300	0	0
Horse Allowances	7,313	15	0	7,645	1	5
Grain Compensation	0	12	10	45	13	9
Contingencies—						
Epidemic Charges	128	0	0	113	9	3
Service Stamps and bearing Postage	7,730	15	6	8,238	11	6
Telegram Charges	422	8	0	351	7	0
Repairs to Boundary marks	1	4	0	8	4	10
Law Charges	330	12	0	.....		
Freight and Value of Europe Stores	.....			0	8	0
Purchase of Books	77	15	0	44	0	0
Do. of Land and Compensation for Land	7,700	14	0	.....		
Realignment, Daman Frontier	12,041	15	9	.....		
Purchase of New Boats	1,821	12	0	3,139	8	0
Rents	7,087	7	1	6,931	9	11
Rates and Taxes	1,438	9	0	2,241	7	4
Prizes for best Salt manufactured at Khárághoda	600	0	0	600	0	0
Clothing to Lascars	1,095	0	0	1,568	0	0
Boat Stores and Repairs	30,627	6	6	29,191	5	9
Rewards in Salt and Customs cases	5,049	12	6	5,479	9	5
Petty construction	59,221	8	7	54,695	15	2
Peons' clothing (Táluka Offices)	35,587	11	9	21,693	0	3
Arms and Accoutrements	1,372	0	2	772	8	0
Boat Allowance	14,638	0	3	14,554	15	7
Overtime Work Fees	10,390	4	6	8,416	8	0
Salt Purchase and Freight on account of Barágara Salt	3,34,797	6	11	3,41,592	11	9
Do. do. removal of Salt to Fish-curing Yards	12,879	7	9	7,969	10	6
Khárághoda Dispensary Charges	237	6	9	386	15	7
Commission on Sale of Barágara Salt... ...	9,309	8	8	9,588	2	3
Salt Agents' Bagging and Sewing Charges ...	60,262	9	3	39,971	6	9
Scales and Weights	3,288	9	5	2,547	2	10
Supply of Medicines	659	2	6	744	3	7
Carriage of Tents and Records	2,695	9	0	2,696	4	9
Supply of Water	674	10	3	1,647	0	10
Peons' Uniforms and Belts (Huzúr Offices) ...	422	5	1	124	4	0
Petty Repairs	8,532	9	2	8,814	12	5
Petty Supply	4,796	10	0	4,109	0	8
Purchase of Carpets	921	13	0	953	13	0
Purchase of furniture	2,263	2	0	955	1	9
Repairs of furniture	53	3	0	40	0	0
Parcel Charges	.....			66	0	0
Remittance of Treasure...	253	7	3	250	10	3
Conveyance of Confiscated Salt, &c.	269	3	0	130	15	3
Monsoon Weather Fences	7,107	2	6	6,806	5	1
Carried forward ...	17,87,668	12	11	17,23,820	14	2

APPENDIX I—*concluded.*

EXPENDITURE—*continued.*

Items.	1903-1904.	1902-1903.
	Rs. a. p.	Rs. a. p.
Brought over ...	17,87,668 12 11	17,23,820 14 2
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gam Kharcha Allowance	758 15 8	670 1 0
Destruction of Salt	101 0 0	46 5 6
Miscellaneous	178 4 1	266 3 0
Total, Salt ...	17,88,707 0 8	17,24,803 7 8
Deduct amount not subject to Division	3,90,934 13 9	3,97,713 13 1
Net amount	13,97,772 2 11	13,27,089 10 7
Deduct one-tenth debitable to Customs	1,39,777 3 6	1,32,708 15 5
Net nine-tenths debitable to Salt	12,57,994 15 5	11,94,380 11 2
Net debitable to Salt	16,48,929 13 2	15,92,094 8 3
Stationery and Printing	8,880 8 3	8,190 6 7
Excise duty on Salt, &c., refunded	48,031 9 8	88,772 1 8
GRAND TOTAL, SALT EXPENDITURE ...	17,05,841 15 1	16,89,057 0 6

	Rs. a. p.
Total Increase ...	57,525 6 7
Total Decrease ...	40,740 8 0
Net Increase ...	16,784 14 7

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1901-1902.		1902-1903.		1903-1904.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
1. Quantity issued and duty recovered in cash during the year	Mds. s. t. 78,57,929 34 0	Rs. a. p. 1,96,44,824 10 0	Mds. s. t. 78,79,639 28 0	Rs. a. p. 1,95,88,348 2 5	Mds. s. t. 74,55,444 1 40	Rs. a. p. 1,49,12,046 9 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	8,18,944 32 0	.....	5,93,948 0 0	.....	2,97,691 30 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year; duty on which at Rs. 2-8-0 and Rs. 2 was realized and accounted for in that year	1,02,677 34 0	.....	64,025 0 0	.....	1,78,988 32 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	14,92,762 0 0	.....	20,47,362 0 0	.....	13,36,957 12 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	1,57,503 12 0	.....	3,55,683 3 7	.....	4,85,412 3 7
6. Duty realized for salt remaining unissued on credit bonds; duty at Rs. 2-8-0 and Rs. 2 having been realized in the year before issue	.....	2,665 0 0	.....	1,495 0 0	.....	1,619 8 0
Total ...	87,79,552 20 0	2,12,97,755 6 0	85,37,612 30 0	2,19,92,888 6 0	79,32,124 23 40	1,67,86,036 0 7

R. A. L. MOORE,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the Operations of the Fish-curing Yards in the Bombay Presidency for the year 1903-1904.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure, including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Jaygad	1903-1904	8,452 30	2,703 20	6,581 10	3·06	1,324 7 10	1,381 12 0	.....	1,462 25½	378 12 3	1,760 8 3
		1902-1903	10,528 15	3,356 0	8,539 20	3·35	1,477 9 1	1,678 0 0	.....	1,665 24	388 5 2	2,066 5 2
2	Waroda	1903-1904	303 20	293 20	710 0	3·08	411 10 3	146 12 0	170 12 0	373 0⅛	100 3 4	417 11 4
		1902-1903	181 0	56 20	144 38	3·2	383 11 7	28 4 0	1 2 0	448 23⅝	105 2 2	134 8 2
3	Kalbadevi	1903-1904	2,658 20	885 20	1,996 25	3·0	921 11 11	442 12 0	.....	354 20	69 5 8	512 1 8
		1902-1903	941 20	313 20	697 15	3·0	713 7 11	156 12 0	0 1 6	667 0	132 0 2	288 13 8
4	Ratnágiri	1903-1904	24,053 16	7,067 0	16,249 19	2·98	2,752 9 8	3,533 8 0	5 0 0	2,017 33	516 5 1	4,054 13 1
		1902-1903	17,598 30	5,724 0	12,279 37	3·07	1,895 1 4	2,862 0 0	6 4 0	1,482 20	352 12 7	3,221 0 7
5	Purnagad	1903-1904	1,821 15	655 0	1,444 35	2·78	369 5 9	327 8 0	127 7 6	340 16	66 2 4	521 1 10
		1902-1903	2,389 10	822 0	1,909 5	2·8	652 3 3	411 0 0	.....	1,064 30	210 11 9	621 11 9
6	Jaytápur	1903-1904	6,106 13	2,045 30	4,545 20	2·98	1,223 5 2	1,022 14 0	.....	1,210 0	315 2 4	1,338 0 4
		1902-1903	8,313 15	2,789 20	6,193 13	2·9	1,464 2 7	1,394 12 0	.....	1,037 0½	403 8 8	1,798 4 8
7	Vizíádurg	1903-1904	7,182 19	2,288 10	5,327 6	3·14	1,807 12 8	1,144 2 0	.....	2,700 27	745 8 0	1,889 10 0
		1902-1903	6,244 35	2,129 20	4,974 24	2·9	1,298 8 3	1,064 12 0	.....	1,851 34	405 1 5	1,469 13 5
8	Devgad (Mumbri)	1903-1904	1,633 0	530 30	1,258 10	3·08	645 0 11	265 6 0	.....	384 23	104 13 5	370 3 5
		1902-1903	1,270 20	419 30	971 5	3·03	596 1 4	209 14 0	.....	491 31	126 14 2	336 12 2
9	Málvan	1903-1904	11,313 10	3,509 30	8,553 20	3·22	2,467 14 9	1,754 14 0	1 1 0	4,562 17½	1,276 11 1	3,032 10 1
		1902-1903	10,281 10	3,073 10	7,953 30	3·3	1,823 6 1	1,536 10 0	0 12 0	3,434 2½	822 4 4	2,359 10 4
10	Devbág	1903-1904	16,021 35	5,105 20	11,999 5	3·13	3,040 9 7	2,552 12 0	.....	3,356 39½	902 5 4	3,455 1 4
		1902-1903	11,012 30	3,465 10	8,701 35	3·1	1,655 6 10	1,732 10 0	0 2 6	1,208 16½	280 4 2	2,013 0 8
11	Achre	1903-1904	1,426 0	475 0	1,067 10½	3·	510 3 7	237 8 0	.....	664 38	182 0 9	419 8 9
		1902-1903	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
12	Nivti	1903-1904	3,275 20	896 0	2,556 5	3·66	938 4 8	448 0 0	.....	844 28	189 14 1	637 14 1
		1902-1903	1,860 30	567 20	1,424 13	3·2	628 13 8	283 12 0	.....	443 20	32 3 7	315 15 7
13	Vengurla	1903-1904	13,709 0	4,275 30	10,448 25	3·22	2,406 14 4	2,137 14 0	.....	3,252 0	804 12 7	2,942 10 7
		1902-1903	3,724 30	1,167 20	2,825 5	3·1	1,534 15 5	583 12 0	0 4 3	3,673 6	769 13 1	1,353 13 4
14	Shiroda	1903-1904	2,092 7	702 35	1,688 38	2·98	813 6 9	351 7 0	.....	873 8	206 13 7	558 4 7
		1902-1903	536 20	173 0	443 2	3·09	753 14 10	86 8 0	.....	1,276 28	190 0 3	276 8 3
	Total of the Ratnágiri Range.	1903-1904	97,708 7	31,494 5	74,426 28½	...	19,633 2 10	15,747 1 0	304 4 6	22,398 2½	5,858 13 10	21,910 3 4
		1902-1903	74,863 25	24,957 10	57,058 2	...	14,827 6 2	12,028 10 0	8 10 3	19,345 5⅛	4,169 1 6	16,206 5 9
	Kánara Range.											
15	Majali	1903-1904	10,000 20	3,232 0	8,603 25	3·09	1,038 12 1	1,616 0 0	4 14 0	690 35	199 12 5	1,820 10 5
		1902-1903	6,352 20	2,489 20	4,833 23	2·6	940 4 9	1,244 12 0	.....	1,216 28	215 5 11	1,460 1 11
16	Baitkhol	1903-1904	19,097 25	6,957 20	13,733 0	2·7	2,640 0 10	3,478 12 0	.....	1,685 35	636 10 5	4,115 6 5
		1902-1903	11,939 23	5,393 0	8,845 22	2·2	1,848 6 8	2,696 8 0	.....	1,609 29	245 13 7	2,942 5 7
17	Bingi	1903-1904	2,481 0	778 20	1,418 30	3·17	284 13 9	389 4 0	.....	297 21⅞	76 11 10	465 15 10
		1902-1903	104 0	20 20	88 31	5·2	59 1 11	10 4 0	.....	151 7⅛	33 1 2	43 5 2
18	Chendiya	1903-1904	5,373 0	1,738 20	4,751 20	3·07	728 6 2	869 4 0	1 9 0	329 0	203 12 6	1,074 9 6
		1902-1903	1,435 0	421 0	1,247 30	3·4	267 3 8	210 8 0	.....	550 30	84 3 8	294 11 8
19	Kodar	1903-1904	5,946 30	2,005 0	4,004 5	2·9	1,212 11 4	1,002 8 0	0 11 0	648 36	231 14 1	1,235 1 1
		1902-1903	1,292 0	420 0	858 20	3·08	1,125 2 8	210 0 0	.....	1,633 20	254 3 1	464 3 1
20	Harwada	1903-1904	9,438 20	2,401 0	7,371 0	3·9	948 5 2	1,200 8 0	.....	1,089 14	433 1 11	1,633 9 11
		1902-1903	2,087 0	565 20	1,812 0	3·7	403 4 2	277 12 0	.....	1,351 32	199 10 2	477 6 2
21	Keni	1903-1904	4,833 10	1,076 0	3,829 35	4·5	301 12 7	538 0 0	0 2 4	134 12	18 3 0	556 5 4
		1902-1903	939 4	212 0	743 1	4·4	182 5 8	106 0 0	.....	221 28	110 13 7	216 13 7
22	Gangavali	1903-1904	4,888 0	1,194 0	3,934 15	4·09	338 8 7	597 0 0	0 12 0	211 27	29 12 3	627 8 3
		1902-1903	471 5	128 20	606 20	3·6	378 1 7	64 4 0	1 6 0	1,115 19	557 11 10	623 5 10
23	Tadri	1903-1904	2,756 17	368 0	2,604 33	7·4	267 7 3	184 0 0	0 13 0	155 18	27 15 0	212 12 0
		1902-1903	140 27	30 20	253 0	4·6	230 7 8	15 4 0	0 5 9	229 31½	114 14 4	130 8 1
24	Kumta	1903-1904	3,396 6	770 10	2,971 19	4·4	860 3 0	385 2 0	0 2 6	154 23	46 11 1	431 15 7
		1902-1903	1,217 15	206 20	1,122 31	5·8	419 10 7	103 4 0	.....	122 0	22 13 1	126 1 1
25	Kasarkod	1903-1904	17,007 6	4,110 0	13,133 20	4·15	1,578 4 4	2,055 0 0	0 4 0	409 25½	443 7 8	2,503 11 8
		1902-1903	12,320 0	2,891 0	9,795 5	4·2	1,066 12 11	1,445 8 0	.....	709 1	110 13 3	1,556 5 3
26	Manki	1903-1904	1,109 5	225 0	961 29	4·9	191 11 0	112 8 0	.....	230 0	61 1 6	173 9 6
		1902-1903	381 15	78 20	339 25	4·8	176 9 7	39 4 0	.....	192 25	31 3 6	70 7 6
27	Murdeshvar	1903-1904	156 0	25 20	129 20	6·1	168 7 5	12 12 0	.....	131 8	60 9 7	73 5 7
		1902-1903	149 0	24 20	129 0	6·2	211 11 4	12 4 0	.....	426 28	65 8 2	77 12 2
28	Shiráli	1903-1904	211 15	39 20	166 3	5·3	126 4 1	19 12 0	.....	68 20	28 7 7	48 3 7
		1902-1903	113 31	13 0	99 2	8·6	177 8 10	6 8 0	.....	228 0	34 4 1	40 12 1
29	Bhatkal	1903-1904	.....	.....	.....	...	209 15 1	.....	.....	200 0	60 8 4	60 8 4
		1902-1903	.....	.....	.....	...	222 6 0	.....	.....	.....	.....	.....
	Total of the Kánara Range.	1903-1904	86,754 28	24,920 30	67,614 2	...	10,895 10 8	12,460 6 0	9 3 10	6,436 15⅝	2,563 11 2	15,033 5 0
		1902-1903	38,942 20	12,884 0	30,774 29	...	7,230 1 7	6,442 0 0	1 11 9	9,764 39⅛	2,080 7 5	8,524 3 2
	Grand Total	1903-1904	1,84,462 35	56,414 35	1,42,040 30½	3·2	30,529 13 6	28,207 7 0	313 8 4	28,834 17⅞	8,422 0 0	36,943 8 4
		1902-1903	1,13,806 5	36,941 10	87,832 31	3·0	22,557 7 9	18,470 10 0	10 6 0	29,110 4⅛	6,249 8 11	24,730 8 11

		Rs. a. p.
Receipts	... ...	36,943 8 4
Expenditure	... ...	30,528 13 6
Profit	... ...	6,414 10 10

R. A. L. MOORE,
Collector of Salt Revenue.

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on 01 February, 2020

APPENDIX L.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1903-1904.

Divisions.	SALT.																			
	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	1	0 0 18	1	0 1 0	246	15 4 59¾	...	...	7	4 14 0	255	19 19 77¾	88	8 18 18	2	2 0 0	...	...	2	0 7 50
Daman Frontier...	...	...	16	41 4 42	...	...	...	...	...	...	16	41 4 42	11	40 33 3	...	...	...	...	...	...
Total, N. D. and Daman ...	1	0 0 18	17	41 5 42	246	15 4 59¾	...	...	7	4 14 0	271	60 24 39¾	99	49 11 21	2	2 0 0	...	...	2	0 7 50
Southern Division.	25	58 26 54	5	3 32 68	112	72 10 16	3	20 24 40	140	1,967 7 68½	285	2,122 22 6½	46	71 35 40½	...	...	4	25 7 20	12	1,810 25 59
Goa Territory ...	...	...	147	272 6 63½	...	...	...	...	7	2 21 53	154	274 28 36½	108	269 38 74	...	...	...	...	...	...
Total, S. D. and Goa ...	25	58 26 54	152	275 39 51½	112	72 10 16	3	20 24 40	147	1,969 29 41½	439	3,397 10 42¾	154	341 34 34½	...	...	4	25 7 20	12	1,810 25 59
Total ...	26	58 26 72	169	317 5 13¾	358	87 14 75¾	3	20 24 40	154	1,974 3 41½	710	2,457 35 2½	253	391 5 55½	2	2 0 0	4	25 7 20	14	1,810 33 29

Divisions.	SALT.															
	Mode of Smuggling.				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Mds. s. t.		Mds. s. t.													
Northern Division.	163	8 34 9¾	255	19 19 77¾	256	1	255	246	9	96·5	329 14 3	33 0 3	54 15 8	87 15 11	662 10 0	78 9 11	568 13 11
Daman Frontier..	5	0 11 39	16	41 4 42	18	1	17	17	...	10·0	123 5 4	.....	.....	.....	27 0 0	123 5 4	148 1 3
Total, N. D. and Daman ...	168	9 5 48¾	271	60 24 39¾	274	2	272	263	9	96·7	453 3 7	33 0 3	54 15 8	87 15 11	689 10 0	201 15 3	716 15 2
Southern Division.	223	214 33 47	285	2,122 22 6½	345	19	326	304	22	93·3	11,381 2 3	591 10 0	332 3 11	923 13 11	1,103 6 0	9,326 2 10	1,497 6 0
Goa Territory ...	46	4 29 42¾	154	274 28 36¾	177	19	158	154	4	97·5	635 13 9	.....	31 9 9	31 9 9	477 8 0	623 15 6	520 10 1
Total, S. D. and Goa ...	269	219 23 9¼	439	2,397 10 42¾	522	38	484	458	26	94·6	12,017 0 0	591 10 0	363 13 8	955 7 8	1,580 14 0	9,950 2 4	2,018 0 1
Total ...	437	228 28 58	710	2,457 35 2½	796	40	756	721	35	95·4	12,470 3 7	624 10 3	418 13 4	1,043 7 7	2,270 8 0	10,152 1 7	2,734 15 3

R. A. L. MOORE,
Collector of Salt Revenue.